IN THE HIGH COURT OF UTTARANCHAL, AT NAINITAL

I.T.A No. 93 of 2003

The Commissioner of Income-tax,
Dehradun ..... Appellant

Vs.

M/s Reading & Bates Exploration Co.,
as agent of Mr. M.D. Burnsam,
426, World Trade Centre,
Barakhama Road, New Delhi ..... Respondent

AND

I.T.A. No.94 of 2003

The Commissioner of Income-tax,
Dehradun ..... Appellant

Vs.

M/s Reading & Bates Exploration Co.,
as agent of Mr. E.Nette-Villi,
426, World Trade Centre,
Barakhama Road, New Delhi ..... Respondent

AND

I.T.A. No. 95 of 2003

The Commissioner of Income-tax,
Dehradun ..... Appellant

Vs.

M/S Reading & Bates Exploration Co.,
as agent of Mr. M.B. Ochea,
426, World Trade Centre,
Barakhama Road, New Delhi ..... Respondent

AND

I.T.A. No. 98 of 2003

The Commissioner of Income-tax,
Dehradun ..... Appellant

Vs.

M/s Reading & Bates Exploration Co.,
as agent of Mr. D.Struck Land,
426, World Trade Centre,
Barakhama Raod, New Delhi ..... Respondent

None for the appellants.
None appeared for the respondent, though served.

Coram: Hon. S.H. Kapadia, C.J
Hon. M.M. Ghildiyal, J.

Dated: 14.10.2003

PC:

In view of our judgment in I.T.A. No. 57 of 2002 in the case of CIT Vs Sedco Forex International Drilling Inc., we answer questions No. 1 in favour of the department and against the assessee.

In view of above judgment we answer questions No. 2 in favour of the assessee and against the department . Appeal is disposed of.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J)**

Dated: 14.10.2003
HN